

General Assembly

Substitute Bill No. 5539

February Session, 2004

_____HB05539CE_FIN031104____

AN ACT CONCERNING THE SALES TAX ON HOTEL OCCUPANCY.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Section 1. (NEW) (Effective from passage) Notwithstanding any
- 2 provision of the general statutes, the Commissioner of Revenue
- 3 Services shall segregate one-sixth of the gross receipts from sales
- 4 within the meaning of subparagraph (H) of subdivision (2) of
- 5 subsection (a) of section 12-407 of the general statutes, by any hotel or
- 6 lodging house. Such segregated funds shall be allocated to the
- 7 municipality in which such hotel or lodging house is located.

This act shall take effect as follows:	
Section 1	from passage

CE Joint Favorable Subst. C/R

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